

# HOUSE . . . . . No. 2529

By Mr. Festa of Melrose, petition of Michael E. Festa and others relative to the motor vehicle excise tax of handicapped persons. Revenue.

## The Commonwealth of Massachusetts

### PETITION OF:

Michael E. Festa	Cory Atkins
David Paul Linsky	Frank I. Smizik

In the Year Two Thousand and Five.

AN ACT TO FURTHER DEFINE HANDICAPPED AS APPLIED TO EXCISE TAXES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Section 1 of Chapter 60A of the General Laws, as appearing in
- 2 the 1994 Official Edition, is hereby amended by inserting after the
- 3 fourth paragraph the following paragraph:—
- 4 The excise imposed by this section shall not apply to a motor
- 5 vehicle owned or leased and registered by a physically handi-
- 6 capped person as defined in section 13A of Chapter 22 or by the
- 7 parent or guardian of such physically handicapped person who
- 8 resides in their household.